



Financial & Payroll Services for the Nonprofit Sector

Enrollment Forms for: VDC Program Employees

BELOW FORMS MUST BE SIGNED/DATED AND RETURNED TO ARIS SOLUTIONS

- ☐ Employee Confirmation of Receipt
- ☐ HIPAA Employee Confidentiality Privacy Information Agreement
- ☐ Employee Hiring Notice
- ☐ Relationship Disclosure Form
- ☐ FLSA Live in Exemption Form
- ☐ Authorization to Perform Background Check(s)
- ☐ Federal Tax Withholding (Form W-4)
- ☐ State Tax Withholding- (Form - W4 if applicable per state guidelines)
- ☐ Direct Deposit Authorization (Optional)
- ☐ Form I-9, Employment Eligibility Verification
- ☐ Electronic Timesheet Submission: (2 different options)
 - Timesheet Submission Portal information, Or
 - Electronic Timesheets Application and applicable information.

If you have questions please contact *the Veterans Department at 866.970.3301*

Return Packet to:

**ARIS SOLUTIONS- VETERAN DEPT.
PO BOX 4409
72 SOUTH MAIN STREET, WRJ, VT 05001
Phone: 866.970.3301 (toll free)
Fax: 802.295.9812
Email: veteranpayroll@arissolutions.org**



Welcome to Veteran Directed Care!

A participant and/or employer has selected you as a potential employee. As an employee you will provide home and community based personal care services to the participant and/or employer. The participant and/or employer will direct the work you do, including hiring, firing, scheduling, training, supervising and managing your employment.

ARIS Solutions (ARIS), will serve as the Financial Management Service Provider on behalf of the participant and/or employer.

Overview of (Veteran Directed Care)

In this employment model, participants and/or employers select, hire, train, schedule, supervise and manage their own employees. The participant may elect to have a representative as their employer, this is a trusted friend or family member, who will help them manage their services. The employee is always an employee of either the participant or his/her representative employer.

ARIS is contracted to help with the administrative employer responsibilities.

ARIS Solutions(ARIS), is the Financial Management Service "FMS" Provider.

ARIS assists the participant/employer by:

- Assisting with initial employer/employee paperwork
- Performing background checks on potential employees
- Receiving timesheets from the employer
- Paying only those hours that are authorized in the participant's budget
- Paying employees, including withholding taxes and processing any other deductions
- Issuing Forms W-2 at year-end

Getting Started

Before you can serve as an employee, you must be approved to provide services. To be approved, you must do the following:

- Correctly complete and return ALL of new employee application forms. See the Checklist on page one.
- Pass a criminal background check
- Be authorized to work in the United States
- Be issued a start date from ARIS, or the participant and/or employer.

You are an employee when ALL paperwork has been processed and a you have been notified of a **start date**.



Contact Information

You can remove this page from the packet and post it somewhere prominent so you always have the information you need to contact the Veterans Program team.

ARIS Solutions-Veteran Program staff are available for support Monday through Friday from 8:00 am to 4:00pm (EST) and can be reached at **866.970.3301** (toll free), our veteran dedicated email address: veteranpayroll@arissolutions.org or our Website at www.arissolutions.org

ARIS Solutions is not open on state or federal holidays.



PROGRAM INTEGRITY and FRAUD PREVENTION

Maintaining and improving program integrity is one of the most important aspects of the Veteran Directed Care Program. Program integrity including fraud prevention is critical to sustaining this program model. Participants, authorized representatives, and providers are vital to preventing fraud and maintaining program integrity.

Fraud and abuse with funds from the Veteran's Administration can cost billions of dollars each year, diverting funds that could otherwise be used for additional services or to assist more people that need care. As a participant, authorized representative, care provider or recipient of funds, you must comply with all State and Federal laws and prevent misuse or fraud of any funds within this programs. Honesty and integrity are expected of all who participate in the Veteran Directed Program. (Please refer to the New "Employer/Participant" Handbook for more detail on fraud within the Veteran Directed Care Program)

Definition

Fraud is defined as **recklessly or purposefully** making false statements or representations to obtain some benefit or payment that you would not be entitled to without those statements or facts. These acts may be committed either for the person's own benefit or for the benefit of someone else. In other words, fraud includes the obtaining of something of value through misrepresentation or concealment of facts.

Examples of Fraud and Abuse Include

- Submitting timesheets for services not actually provided
- Approving/authorizing hours that employees didn't actually work
- Recording more time or stating different times than you actually work
- Changing hours on a timesheet after it has been approved
- Not providing the services the participant needs
- Falsifying a worker's compensation claim
- Falsifying or misrepresentation on applications or documentation
- Billing for services while in the hospital or other care facility
- Submitting twice for the same service
- Requiring an employee to "share" their paycheck with the employer

Results

Fraud is a felony conviction that can lead to substantial penalties, including imprisonment up to ten years, or a fine of up to \$1,000 or an amount equal to twice the amount of assistance or benefits wrongfully obtained, or both. If convicted of fraud you may be excluded for a minimum of five years from any employment with a program or facility that receives Medicaid funding.

REPORTING

If you suspect or know of fraud or abuse occurring, it is your duty and responsibility to report this immediately to the Area Agency on Aging and the Veteran's Administration. Or call ARIS Solutions at 866.970.3301 and the proper people will be contacted.



Background Checks Exclusions

Examples of Disqualifying Events as a Result of a Background Check would include:

1. A misdemeanor conviction against any individual that involves:
 - a. Physical or sexual assault;
 - b. Violence or exploitation;
 - c. Child pornography;
 - d. Threatening or reckless conduct;
 - e. Theft;
 - f. Fraud;
 - g. Driving under the influence of drugs or alcohol;
 - h. Any other conduct that represents evidence of behavior that could endanger the safety or well-being of an individual.
2. A conviction of a felony against an individual.
3. Additional factors considered in determining suitability may include, but not limited to:
 - a. Relevance of the crime to the position sought;
 - b. The nature of the work and/or activity to be performed;
 - c. Time elapsed since the conviction;
 - d. Age of the candidate at the time of the offense;
 - e. The number of offenses;
 - f. Whether the individual has pending charges;
 - g. Any relevant evidence of rehabilitation or lack thereof;
 - h. Any other relevant information, including information submitted by the individual or requested by the hiring authority.



Employee Confirmation of Receipt

I, _____, have read the "Program Integrity and Fraud Prevention" and "Background Check Exclusions" documents provided by ARIS Solutions.

I understand and accept my role as an employee in the Veteran Directed Program employment model.

I understand I am responsible for completing required employment paperwork, passing a background check, and submitting my timesheets to my employer, as well as, maintaining program integrity by preventing and reporting fraud.

I understand and acknowledge that as a FMS Provider, ARIS Solutions, **is not** my employer.

Signed,

Employee Signature

Date



HIPAA EMPLOYEE CONFIDENTIALITY PRIVACY INFORMATION AND AGREEMENT

SUMMARY OF HIPAA PRIVACY RULES FOR EMPLOYEES

The Department of Health and Human Services has adopted privacy regulations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"). These "Privacy Rules" require most doctors, hospitals and health insurers ("Covered Entities") to develop procedures to limit the use and disclosure of patients' protected health information ("PHI") as well as notify patients of their rights with respect to such information.

In order to comply with the Privacy Rules, each Covered Entity must develop and implement its own privacy policy and procedures for the protection of PHI by April 14, 2003. However, in many ways, these policies will simply reflect the "best practices" for patient privacy and confidentiality with which all health care workers should already be familiar.

Privacy of Patient Information

Although temporary personnel are likely to encounter some variations among privacy policies at different Covered Entities, all the policies should permit them (with a few exceptions) to:

- Disclose PHI to the patient himself (or to a child's parent or guardian).
- PHI may also be disclosed to a person involved in the patient's care, such as an elderly patient's adult child or friend who is acting as interpreter, as long as the patient doesn't object.
- There are few exceptions, such as psychotherapy notes in some states.
- Disclose PHI in accordance with a written patient authorization.
- Use or disclose PHI for purposes of treatment, payment or health care operations.
- Treatment purposes: **There are no restrictions on disclosures of PHI for purposes of treating a patient.** Medical staff may freely discuss a patient's treatment among themselves.
- Other Purposes: However, disclosures of PHI for purposes of obtaining payment or for administering health care operations should be limited to the "minimum necessary" to accomplish the purpose. For example, although a hospital's billing office may inform a collection agency that "Patient X owes \$Y to Doctor Z", it may not disclose the nature of treatment Patient X received.
- Disclose "general directory information" about the patient.
 - o A hospital may provide general information about a patient's status (excluding specific medical information) to telephone callers.
- Disclose PHI as required by law, or regarding potential victims of abuse, neglect or domestic violence, or to avoid a serious threat to health or safety.
 - o For example, a hospital may respond to a police inquiry by disclosing that is treated a patient for a gunshot wound, and a doctor or nurse may report an abused child to the proper authorities.

If you are asked to make any disclosures which violate these guidelines, or which do not seem to you like professional "best practices", you should contact ARIS Solutions/VDC Program.

(However, you should be aware that reasonably unavoidable disclosures which are "incidental" to permitted uses of PHI do not violate the Privacy Rules. For example, a hospital does not violate the Privacy Rules if a visitor improperly removes a covered or inward-facing patient chart from its holder and reads it, and a pharmacist may discreetly discuss a prescription with a customer at the pharmacy counter, even though other customers might overhear).



Assigned Employee Confidentiality and Privacy Agreement

Date: _____

As a condition of my assignment by **ARIS Solutions/ VDC Program** with any **Veteran/Client**, I hereby acknowledge and agree as follows:

I will not use, disclose, or in any way reveal or disseminate to unauthorized parties any information I gain through contact with materials or documents that are made available through my assignment with the **Veteran/Client** or that I learn about during such assignment.

I will not disclose or in any way reveal or disseminate any information pertaining to the **Veteran/Client** or its operating methods and procedures that comes to my attention as a result of this assignment.

Under no circumstances shall I remove copies or documents from the premises of the **Veteran/Client**.

I have read the attached "Summary of HIPAA Privacy Rules" and understand it. During my assignment with AN EMPLOYER, I will abide by the principles described in this attached summary as well as any privacy policy provided to me by the **Veteran/Client**. In particular, I will not use, disclose or in any way reveal or disseminate any protected health information that I learn in connection with any assignment, except in accordance with such principles and privacy policy.

I understand that I shall be responsible for any direct or consequential damages resulting from any violation of this Agreement. This obligation of this Agreement shall remain in effect even after my employment by the **Veteran/Client** has ended.

Assigned Employee

Printed Name

Signature & Date:

Witness

Printed Name

Signature & Date:

X

X



Employee Hiring Notice

Employee Information

Legal Name

First

Middle

Last

Maiden/other

Mailing Address

Street

Apt

City

State

ZIP

Physical Address

Street

Apt

City

State

ZIP

Phone Number (____) _____ Alt. Number (____) _____

Employee Social Security Number _____

Employee Date of Birth: _____

Email Address _____

I, _____ (employee), confirm that I am 18 years of age or older, and that I am not the legal guardian of the individual I am providing supports for.

Employer Name: _____

Veteran Name: _____

Employee Signature _____ **Date** _____

AGENCY: _____

CASE MANAGER / OPTIONS COUNSELOR: _____

*****PLEASE NOTIFY ARIS SOLUTIONS IN WRITING IMMEDIATELY IF AN EMPLOYEE HAS A CHANGE IN ADDRESS OR A NAME CHANGE. NAME CHANGES MUST BE ACCOMPANIED BY A COPY OF A SOCIAL SECURITY CARD, DRIVERS LICENSE, MARRIAGE OR DIVORCE CERTIFICATIONS OR COURT DOCUMENTS DOCUMENTING THE NEW NAME.*****

Relationship Disclosure Form

Employee Name

Employer Name

Are you related to the employer?

_____ **Yes** _____ **No** (if no- you can skip to sign and date)

If yes how are you related to the employer? **Please check only one-** for example if the employer is your mother, you are the child)... check child

☐ Spouse ☐ Parent ☐ Child (Date of Birth):	☐ employee under 18
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Exempt- Due to your relationship with the employer and current legislation, you are exempt from payroll taxes for Social Security and Medicare (FICA), and Unemployment insurance (FUTA and SUTA) which means you are not earning Social Security work credits and you will not receive unemployment benefits if your employment is terminated. (for more info please see IRS Publication 15- Family Employees at www.irs.gov)

SUTA exempt- Due to your relationship with the employer and current legislation, you are exempt from unemployment insurance payroll taxes (SUTA). If your employment is terminated, you will not receive unemployment benefits.

The following relationships are exempt from: ***Social Security, Medicare, and FUTA*** .

SPOUSE, PARENT, CHILD under 21

The following situation is exempt from: ***SUTA***

EMPLOYEE under 18

The following relationships are exempt from: ***SUTA***

SPOUSE, PARENT, CHILD (under 18)

Note: *It is the employee's responsibility to notify ARIS Solutions if this relationship or living arrangement should change.*

I acknowledge and understand the tax implications of my relationship with my employer.

Signature of Employee

Date



Fair Labor Standards Act Live-In Exemption Form

Consumer/Veteran Name:	Last four of SSN:
Direct Care Worker Name:	Direct Care Last four of SSN:

Fair Labor Standards Act Live-In Exemption

The United States Department of Labor (US DOL) and Fair Labor Standards Act (FLSA) requires household employers to pay employees overtime pay for hours worked over 40 hours per work week unless the employee qualifies for an exemption. Complete this form to notify F/EA if employee qualifies for the live-in exemption from overtime pay. You may also use this form to revoke the exemption when the employee no longer qualifies for the exemption. **When there is any change in live-in status, it is the employee's responsibility to notify the F/EA.**

1. Determine if Direct Care Worker (DCW) Qualifies for the Live-In Exemption from Overtime Pay

The live-in exemption:

- Available only in programs where the Participant or their representative is the sole employer under the FLSA;
- Applies only to the employer/DCW pair based on the "Residency Test" (below); and
- Applies to all services provided by the DCW for that Participant.

Residency Test

A live-in DCW is exempt from overtime premium pay if the DCW "...resides on the employer's premises either permanently or for extended periods of time". "Employer's premises" means the household where employed. "Permanently", or "...extended periods of time" means the DCW lives, works, and sleeps in the household where employed for at least five (5) days a week (120 hours) or more.

2. Certify the DCW's Eligibility for the Live-In Exemption from Overtime Pay

Please check one box below to identify whether the DCW qualifies for the live-in exemption.

- ☐ Yes, the DCW qualifies for the live-in exemption.
- ☐ No, the DCW does NOT qualify for the live-in exemption.

If the DCW qualifies for the live-in exemption:

- All hours, including overtime (over 40 hours per work week), will be paid at regular rates for all services provided

Direct Care Worker Signature: _____ **Date:** _____

Employer of Record Signature: _____ **Date:** _____



Employee Authorization to Perform Background Check(s)

I, _____, have reviewed the list of excluded convictions, substantiations, and findings. I understand that ARIS Solutions will conduct background checks for me on behalf of my employer. I further understand that should any excluding conviction, substantiation or finding be identified as a result of these background checks that ARIS Solutions will release a report of these findings to my potential or current employer. All findings will be shared with the Department of Veterans Affairs, as they need to approve these as part of the Veteran program.

I authorize ARIS Solutions to perform the following background check(s) on behalf of my potential or current Employer.

- Criminal History Information Check;
- Department of Motor Vehicles Record Check;
- Department of Human Services Record Check

Signed,

Signature of Employee

Date

Printed Last Name: _____ First Name: _____

Date of Birth (MM/DD/YYYY): _____

Employee Social Security Number: _____

Alias or Maiden Name(s): _____

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025**Step 1:****Enter
Personal
Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) ☐ Single or Married filing separately		
☐ Married filing jointly or Qualifying surviving spouse		
☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2:**Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3:**Claim
Dependent
and Other
Credits**

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 \$

Multiply the number of other dependents by \$500 \$

Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here

3 \$**Step 4
(optional):****Other
Adjustments**

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income

4(a) \$

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here

4(b) \$

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period**

4(c) \$**Step 5:****Sign
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)**Date****Employers
Only**

Employer's name and address

First date of
employmentEmployer identification
number (EIN)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet (Keep for your records.)

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse	}		2	\$ _____
	• \$22,500 if you're head of household				
	• \$15,000 if you're single or married filing separately				

- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

NC-4 Employee's Withholding Allowance Certificate

PURPOSE - Complete Form NC-4 so your employer can withhold the correct amount of State income tax from your wages. **If you do not submit Form NC-4 to your employer, your employer must withhold as if your filing status is "Single" with no allowances.**

FORM NC-4 EZ - You may use Form NC-4 EZ if you plan to claim the N.C. standard deduction, plan to claim the N.C. child deduction amount (but no other N.C. deductions), do not plan to claim N.C. tax credits, or qualify to claim exempt status.

FORM NC-4 NRA - If you are a nonresident alien, you must use Form NC-4 NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. *(For more information on the green card test and the substantial presence test, see Publication 519, U.S. Tax Guide for Aliens.)*

FORM NC-4 BASIC INSTRUCTIONS - Complete the **NC-4 Allowance Worksheet**. The worksheet will help you determine your withholding allowances based on federal and N.C. adjustments to income including the N.C. child deduction amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the amount of State income tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. **Exception:** When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, a new NC-4 is not required until the first day of the first pay period that ends on or after January 1 of the following calendar year.

TWO OR MORE JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the "Multiple Jobs Table" to determine any additional amount to be withheld on Form NC-4, Line 2 (See page 4).

NONWAGE INCOME - If you receive nonwage income, such as interest or

dividends, you may be required to make estimated income tax payments using **Form NC-40, Individual Estimated Income Tax**, to avoid owing interest on the underpayment of estimated income tax. Form NC-40 is available on the Department's website at ncdor.gov.

HEAD OF HOUSEHOLD - Generally, you may claim "Head of Household" filing status if you are unmarried or considered unmarried on the last day of the year, paid more than half of the cost of keeping up a home for the year, and had a qualifying person live with you in the home for more than half the year.

SURVIVING SPOUSE - Generally, you may claim "Surviving Spouse" filing status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

1. Your home is maintained as the main household of a child or stepchild whom you can claim as a dependent; and
2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

MARRIED TAXPAYERS - For married taxpayers, both spouses must agree as to whether they will complete the NC-4 Allowance Worksheet based on the filing status, "Married Filing Jointly" or "Married Filing Separately."

- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Jointly" should consider the sum of both spouses' income, federal and N.C. adjustments to income, and N.C. tax credits to determine the number of allowances.
- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Separately" should consider only his or her portion of income, federal and N.C. adjustments to income, and N.C. tax credits to determine the number of allowances.

CAUTION: All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the Department. If you furnish your employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here and give this certificate to your employer. Keep the top portion for your records.

NC-4 Employee's Withholding Allowance Certificate

1. Total number of allowances you are claiming

(Enter zero (0), or the number of allowances from Page 2, Line 17 of the NC-4 Allowance Worksheet)

2. Additional amount, if any, you want withheld from each pay period (Enter whole dollars)

_____.00

Social Security Number _____-_____-____		Filing Status ☐ Single or Married Filing Separately ☐ Head of Household ☐ Married Filing Jointly or Surviving Spouse	
First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____	M.I. _____	Last Name _____	
Address _____ _____		County (Enter first five letters) _____	
City _____	State _____	Zip Code (5 Digit) _____	Country (If not U.S.) _____

Employee's Signature _____

Date _____

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on Line 1 above.

NC-4 Allowance Worksheet

Part I

Answer **all** of the following questions for your filing status.

Single -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249? | Yes ☐ | No ☐ |
| 2. Will your N.C. child deduction amount from Page 3, Schedule 2 exceed \$2,499? | Yes ☐ | No ☐ |
| 3. Will you have federal adjustments or N.C. deductions from income? | Yes ☐ | No ☐ |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes ☐ | No ☐ |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1.
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

Married Filing Jointly -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999? | Yes ☐ | No ☐ |
| 2. Will your N.C. child deduction amount from Page 3, Schedule 2 exceed \$2,499? | Yes ☐ | No ☐ |
| 3. Will you have federal adjustments or N.C. deductions from income? | Yes ☐ | No ☐ |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes ☐ | No ☐ |
| 5. Will your spouse receive combined wages and taxable retirement benefits of less than \$10,250 or only retirement benefits not subject to N.C. income tax? | Yes ☐ | No ☐ |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1.
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

Married Filing Separately -

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249? | Yes ☐ | No ☐ |
| 2. Will your N.C. child deduction amount from Page 3, Schedule 2 exceed \$2,499? | Yes ☐ | No ☐ |
| 3. Will you have federal adjustments or N.C. deductions from income? | Yes ☐ | No ☐ |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes ☐ | No ☐ |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1.
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

Head of Household -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$21,624? | Yes ☐ | No ☐ |
| 2. Will your N.C. child deduction amount from Page 3, Schedule 2 exceed \$2,499? | Yes ☐ | No ☐ |
| 3. Will you have federal adjustments or N.C. deductions from income? | Yes ☐ | No ☐ |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes ☐ | No ☐ |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1.
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

NC-4 Allowance Worksheet

Surviving Spouse -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999? | Yes ☐ | No ☐ |
| 2. Will your N.C. child deduction amount from Page 3, Schedule 2 exceed \$2,499? | Yes ☐ | No ☐ |
| 3. Will you have federal adjustments or N.C. deductions from income? | Yes ☐ | No ☐ |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes ☐ | No ☐ |

If you answered "No" to all of the above, **STOP HERE** and enter **FIVE (5)** as total allowances on Form NC-4, Line 1.

If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances. Otherwise, enter **FIVE (5)** on Form NC-4, Line 1.

NC-4 Part II

- | | |
|--|--------------|
| 1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1 | 1. \$ |
| 2. Enter the applicable N.C. standard deduction based on your filing status.
{ \$12,750 if Single
\$25,500 if Married Filing Jointly or Surviving Spouse
\$12,750 if Married Filing Separately
\$19,125 if Head of Household | 2. \$ |
| 3. Subtract Line 2 from Line 1. If Line 1 is less than Line 2, enter ZERO (0) | 3. \$ |
| 4. Enter an estimate of your total N.C. child deduction amount from Page 3, Schedule 2 | 4. \$ |
| 5. Enter an estimate of your total federal adjustments to income and N.C. deductions from federal adjusted gross income | 5. \$ |
| 6. Add Lines 3, 4, and 5 | 6. \$ |
| 7. Enter an estimate of your nonwage income (such as interest or dividends) | 7. \$ |
| 8. Enter an estimate of your N.C. additions to federal adjusted gross income | 8. \$ |
| 9. Add Lines 7 and 8 | 9. \$ |
| 10. Subtract Line 9 from Line 6 (<i>Do not enter less than zero</i>) | 10. \$ |
| 11. Divide the amount on Line 10 by \$2,500. Round down to whole number | 11. |
| Ex. $\$3,900 \div \$2,500 = 1.56$ rounds down to 1 | |
| 12. Enter the amount of your estimated N.C. tax credits | 12. \$ |
| 13. Divide the amount on Line 12 by \$109. Round down to whole number | 13. |
| Ex. $\$200 \div \$109 = 1.83$ rounds down to 1 | |
| 14. If filing as Single, Head of Household, or Married Filing Separately, enter zero (0) on this line.
If filing as Surviving Spouse, enter 5.
If filing as Married Filing Jointly, enter the appropriate number from either (a), (b), (c), (d), (e), or (f) below.

(a) Your spouse expects to have combined wages and taxable retirement benefits of less than or equal to \$250 for N.C. purposes, enter 5. (Taxable retirement benefits do not include: <i>Bailey</i> , <i>Certain Military Retirement</i> , Social Security, and Railroad retirement)
(b) Your spouse expects to have combined wages and taxable retirement benefits of more than \$250 but less than or equal to \$2,750, enter 4.
(c) Your spouse expects to have combined wages and taxable retirement benefits of more than \$2,750 but less than or equal to \$5,250, enter 3.
(d) Your spouse expects to have combined wages and taxable retirement benefits of more than \$5,250 but less than or equal to \$7,750, enter 2.
(e) Your spouse expects to have combined wages and taxable retirement benefits of more than \$7,750 but less than or equal to \$10,250, enter 1.
(f) Your spouse expects to have combined wages and taxable retirement benefits of more than \$10,250, enter 0 | 14. |
| 15. Add Lines 11, 13, and 14, and enter the total here | 15. |
| 16. If you completed this worksheet on the basis of Married Filing Jointly, the total number of allowances determined on Line 15 may be split between you and your spouse, however, you choose. Enter the number of allowances from Line 15 that your spouse plans to claim | 16. |
| 17. Subtract Line 16 from Line 15 and enter the total number of allowances here and on Line 1 of your Form NC-4, Employee's Withholding Allowance Certificate | 17. |

NC-4 Allowance Worksheet Schedules

Important: If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on Form NC-4, Line 1.

Schedule 1

Estimated N.C. Itemized Deductions

Home Mortgage Interest	\$		
Real Estate Property Taxes	\$		
Total Home Mortgage Interest and Real Estate Property Taxes*	\$		
Charitable Contributions (Same as allowed for federal purposes)	\$		
Medical and Dental Expenses (Same as allowed for federal purposes)	\$		
Repayment of Claim of Right Income	\$		
Total Estimated N.C. Itemized Deductions. Enter on Page 2, Part II, Line 1	\$		

*The sum of your home mortgage interest and real estate property taxes may not exceed \$20,000. For married taxpayers, the \$20,000 limitation applies to the combined total of home mortgage interest and real estate property taxes claimed by both spouses, rather than to each spouse separately.

Schedule 2

Estimated N.C. Child Deduction Amount

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each qualifying child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. child deduction amount can be claimed only for a child who is under 17 years of age on the last day of the year.

Filing Status	Adjusted Gross Income		No. of Children	Deduction Amount per Qualifying Child	Estimated Deduction
Single	Up to \$	20,000		\$ 3,000	
	Over \$	20,000 Up to \$ 30,000		\$ 2,500	
	Over \$	30,000 Up to \$ 40,000		\$ 2,000	
	Over \$	40,000 Up to \$ 50,000		\$ 1,500	
	Over \$	50,000 Up to \$ 60,000		\$ 1,000	
	Over \$	60,000 Up to \$ 70,000		\$ 500	
	Over \$	70,000		\$ -	
MFJ or SS	Up to \$	40,000		\$ 3,000	
	Over \$	40,000 Up to \$ 60,000		\$ 2,500	
	Over \$	60,000 Up to \$ 80,000		\$ 2,000	
	Over \$	80,000 Up to \$ 100,000		\$ 1,500	
	Over \$	100,000 Up to \$ 120,000		\$ 1,000	
	Over \$	120,000 Up to \$ 140,000		\$ 500	
	Over \$	140,000		\$ -	
HOH	Up to \$	30,000		\$ 3,000	
	Over \$	30,000 Up to \$ 45,000		\$ 2,500	
	Over \$	45,000 Up to \$ 60,000		\$ 2,000	
	Over \$	60,000 Up to \$ 75,000		\$ 1,500	
	Over \$	75,000 Up to \$ 90,000		\$ 1,000	
	Over \$	90,000 Up to \$ 105,000		\$ 500	
	Over \$	105,000		\$ -	
MFS	Up to \$	20,000		\$ 3,000	
	Over \$	20,000 Up to \$ 30,000		\$ 2,500	
	Over \$	30,000 Up to \$ 40,000		\$ 2,000	
	Over \$	40,000 Up to \$ 50,000		\$ 1,500	
	Over \$	50,000 Up to \$ 60,000		\$ 1,000	
	Over \$	60,000 Up to \$ 70,000		\$ 500	
	Over \$	70,000		\$ -	

Multiple Jobs Table

Find the amount of your estimated annual wages from your lowest paying job(s) in the left hand column. Follow across to find the amount of additional State income tax to be withheld for each pay period. Enter the additional State income tax amount to be withheld on **Form NC-4, Line 2.**

Additional Withholding for Single, Married, or Surviving Spouse with Jobs

Estimated Annual Wages		Pay Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	0
1000	2000	5	3	3	1
2000	3000	9	5	4	2
3000	4000	13	6	6	3
4000	5000	16	8	8	4
5000	6000	20	10	9	5
6000	7000	24	12	11	5
7000	8000	27	14	13	6
8000	9000	31	15	14	7
9000	10000	34	17	16	8
10000	11000	38	19	18	9
11000	12000	42	21	19	10
12000	12750	45	22	21	10
12750	Unlimited	46	23	21	11

Additional Withholding for Head of Household Filers with Jobs

Estimated Annual Wages		Pay Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	0
1000	2000	5	3	3	1
2000	3000	9	5	4	2
3000	4000	13	6	6	3
4000	5000	16	8	8	4
5000	6000	20	10	9	5
6000	7000	24	12	11	5
7000	8000	27	14	13	6
8000	9000	31	15	14	7
9000	10000	34	17	16	8
10000	11000	38	19	18	9
11000	12000	42	21	19	10
12000	13000	45	23	21	10
13000	14000	49	24	23	11
14000	15000	53	26	24	12
15000	16000	56	28	26	13
16000	17000	60	30	28	14
17000	18000	63	32	29	15
18000	19000	67	34	31	15
19000	Unlimited	69	34	32	16



ARIS Solutions- Veteran Program

Direct Deposit Agreement Form

☐ Enrollment in Direct Deposit

☐ Enroll in PAYCARD

☐ Change in Direct Deposit

*you will
receive a card
in the mail to
activate*

Employee Name:

Employer Name:

Authorization Agreement

I hereby authorize ARIS Solutions- Veteran Program to initiate automatic deposits to my account at the financial institution named below. I also authorize ARIS Solutions- Veteran Program to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold ARIS Solutions- Veteran Program responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until ARIS Solutions- Veteran Program receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

Account Information

Name of Financial Institution:

Routing Number:

Account Number:

☐ Checking | ☐ Savings

Signature

Authorized Signature (Employee): _____ Date: _____

Please attach a voided check or bank document and return this form to the Veteran Department.

**Employment Eligibility Verification****Department of Homeland Security**
U.S. Citizenship and Immigration Services**USCIS****Form I-9**

OMB No.1615-0047

Expires 07/31/2026

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)		
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number	
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
		☐ 1. A citizen of the United States					
		☐ 2. A noncitizen national of the United States (See Instructions.)					
		☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)					
		☐ 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)					
		If you check Item Number 4. , enter one of these:					
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance	
Signature of Employee						Today's Date (mm/dd/yyyy)	

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	Additional Information				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)	☐ Check here if you used an alternative procedure authorized by DHS to examine documents.				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		First Day of Employment (mm/dd/yyyy):
					Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central. The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.			
• Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



e-Timesheets Registration and Agreement Form

Each Employer and Employee must complete a separate form. If you are filling out this form as an Employee, you (and your Employer) must sign up for e_Timesheets with each Employer that you work for.

Please remember that each Employer and Employee must have individual email addresses (**cannot** share one with any other employer or employee).

Name: _____
Required (Please print clearly)

E-mail Address: _____
Required (Please print clearly)

Phone Number: _____ **Last 4 digits of Social Security Number:** _____
Required

Registering as: **Employer** _____
Employee _____ **My Employer's name is:** _____
Required if enrolling as employee

You are also agreeing that:

- You understand that ARIS Solutions reports suspected fraud to the Office of Attorney General and will automatically do that, even if the timesheet is sent through e_Timesheets,
- You will not share your User Name or Password with anyone,
- You will notify ARIS Solutions immediately if you change your email address,
- You will notify ARIS Solutions immediately if there is a change in employment status of any employee who uses e_Timesheets,
- You will notify ARIS Solutions immediately if there is a change in the employer of record for anyone who uses e_Timesheets, and
- Submitting hours or services that were not worked may be considered fraud.

Signature _____
Required

Print Name _____
Required

Date _____
Required



Veteran Directed Care Program

ATTENTION ALL EMPLOYEES, EMPLOYERS, AND AGENCIES

ARIS Solutions' Veteran Directed Care Program utilizes a submission platform on our website as one means for timesheet submission. We felt it may be helpful to provide clarifying information to address some of the questions we have received.

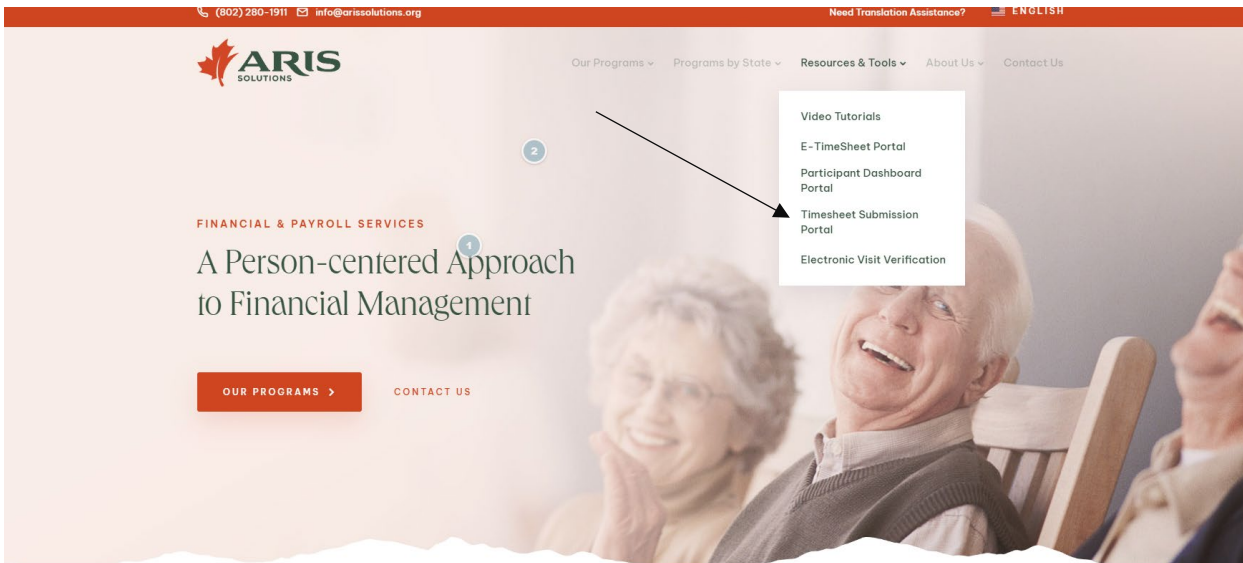
- **The web address to access the new portal is:**
arissolutions.org/submit-timesheet
- **This change is only applicable to those who had been submitting timesheets via email.** Those who send in timesheets via fax, USPS, or via e-timesheets may continue.
- **The portal is for timesheet submissions only.** Please continue to send invoices, packets, and general correspondence through the email address.
- **Submissions may be made by either the employer or the employee.**
- **All timesheet submissions must be entered under the name of the employee.** Entries may not be entered under the name of the employer or veteran.
- **Please send only one timesheet per submission.**
- **Each submission should include a timesheet for only one employee.** Submissions containing multiple employees are not permissible.
- **There will be no email confirmation.** Instead of an email, a unique code will appear on your screen once a timesheet has been successfully submitted.
- **The new timesheet portal requires a pass code, but not a log-in.** If you have been asked for log-in information, then you have likely arrived at our electronic timesheet option. If you are interested in enrolling in e-timesheets, please reach out to veteran payroll customer service for assistance.

Dedicated to Your Peace of Mind

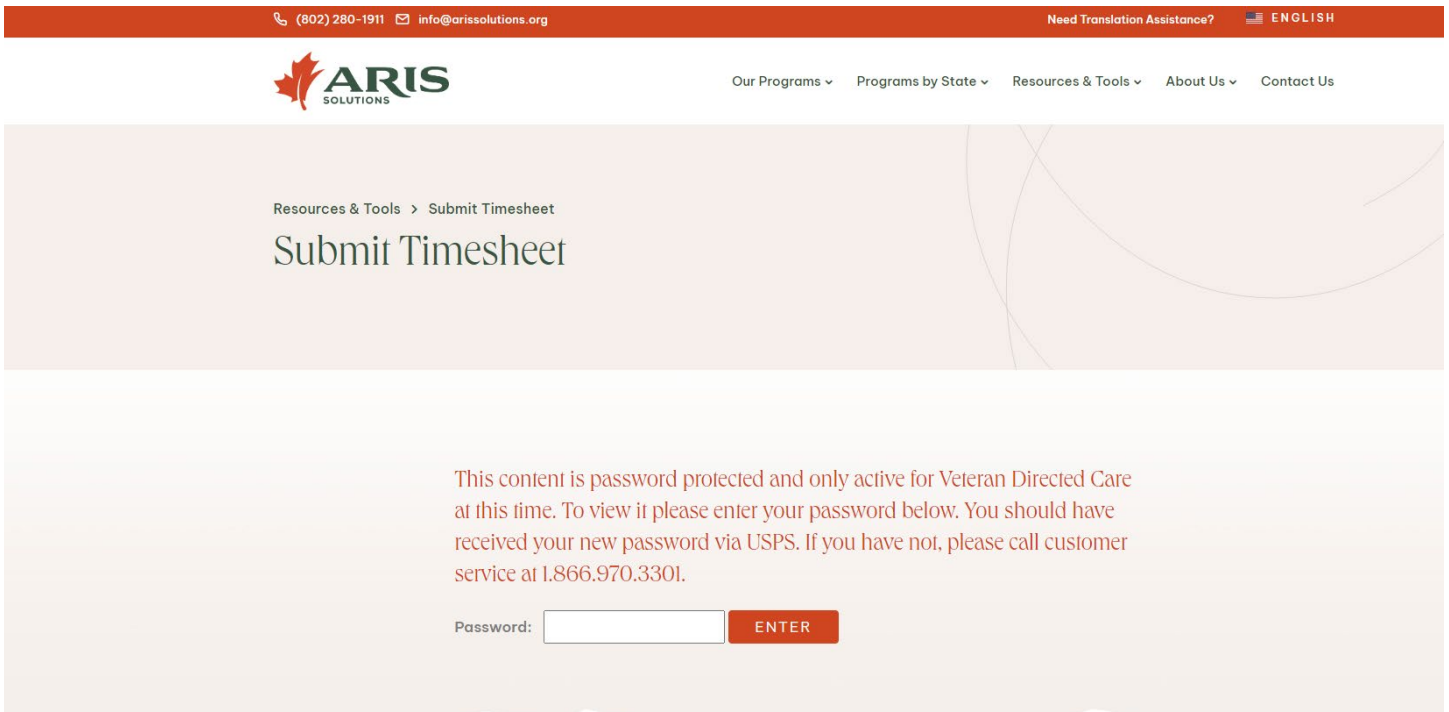
Tel. 866-970-3301 ▪ Fax: 802-295-9812 ▪ PO Box 4409 ▪ White River Jct., VT 05001

www.ARISsolutions.org

If you utilize the **Timesheet Submission Portal**, you can find it under the “Resources and Tools” tab on the home page. Please note it now requires a case sensitive password that we have provided below:



Once you click on “Timesheet Submission Portal” you will be brought to this screen:



Your password will be:

ArisTime?4409

Then, enter your first and last name and upload the timesheet file. You will receive a unique submission number for that timesheet. Record this number. If you are unsure if the file was successfully submitted, we can be reached at 1.866.970.3301.

Time sheets are due on Mondays by 11:59pm Eastern Standard Time
Due dates do not change if they fall on a holiday.

Time Sheet and Reimbursement Schedule 2025
VDC- AK-DC-KS-MO-MT-NC-PA-VT

Pay Period	Pay Period Start Date	Pay Period End Date	Timesheet Submission Due Date	Payment Date
1	1/5/2025	1/18/2025	1/20/2025	1/24/2025
2	1/19/2025	2/1/2025	2/3/2025	2/7/2025
3	2/2/2025	2/15/2025	2/17/2025	2/21/2025
4	2/16/2025	3/1/2025	3/3/2025	3/7/2025
5	3/2/2025	3/15/2025	3/17/2025	3/21/2025
6	3/16/2025	3/29/2025	3/31/2025	4/4/2025
7	3/30/2025	4/12/2025	4/14/2025	4/18/2025
8	4/13/2025	4/26/2025	4/28/2025	5/2/2025
9	4/27/2025	5/10/2025	5/12/2025	5/16/2025
10	5/11/2025	5/24/2025	5/26/2025	5/30/2025
11	5/25/2025	6/7/2025	6/9/2025	6/13/2025
12	6/8/2025	6/21/2025	6/23/2025	6/27/2025
13	6/22/2025	7/5/2025	7/7/2025	7/11/2025
14	7/6/2025	7/19/2025	7/21/2025	7/25/2025
15	7/20/2025	8/2/2025	8/4/2025	8/8/2025
16	8/3/2025	8/16/2025	8/18/2025	8/22/2025
17	8/17/2025	8/30/2025	9/1/2025	9/5/2025
18	8/31/2025	9/13/2025	9/15/2025	9/19/2025
19	9/14/2025	9/27/2025	9/29/2025	10/3/2025
20	9/28/2025	10/11/2025	10/13/2025	10/17/2025
21	10/12/2025	10/25/2025	10/27/2025	10/31/2025
22	10/26/2025	11/8/2025	11/10/2025	11/14/2025
23	11/9/2025	11/22/2025	11/24/2025	11/28/2025
24	11/23/2025	12/6/2025	12/8/2025	12/12/2025
25	12/7/2025	12/20/2025	12/22/2025	12/26/2025
26	12/21/2025	1/3/2026	1/5/2026	1/9/2026
27	1/4/2026	1/17/2026	1/19/2026	1/23/2026
28	1/18/2026	1/31/2026	2/2/2026	2/6/2026
29	2/1/2026	2/14/2026	2/16/2026	2/20/2026

Time sheets, reimbursements, employee paperwork and check requests received by
Send to:

ARIS Solutions
PO Box 4409
White River Junction, VT 05001
FAX: 1.802.295.9812

Questions?
Veterans Department
<https://arissolutions.org/submit-timesheet/>

VDC - EMPLOYEE

Failure to provide the necessary information may result in delays in processing

***EMPLOYEE NAME:** _____

*LAST FOUR DIGITS OF SS # _____

***Veteran Name:** _____ **Employer Phone #** _____

Was the Veteran admitted to a hospital or nursing home during any of these dates? Yes_____No_____

If **YES**, indicate the dates the Veteran was **admitted to and discharged from** the hospital or nursing home _____

NO SERVICES CAN BE PAID WHILE PARTICIPANT IS ADMITTED TO A HOSPITAL/NURSING HOME

[illegible]

*Start & End times need to be listed in quarter hour increments. Example: 12:00pm, 12:15pm, 12:45pm, etc.

We (below) certify that the information provided on this form is true, accurate and complete.

*Employee Signature _____ Date _____

*Employer Signature _____ Date _____

Timesheets received by ARIS Solutions after the due dates on the Payroll Schedule will be processed for the next scheduled pay date.

Mail timesheets to: ARIS Solutions- Veteran Dept. PO Box 4409 White River Jct., VT 05001

Phone: 1-866-970-3301 **Fax:** 1-802-295-9812 **Secure Portal:** <https://arissolutions.org/submit-timesheet/>

Please note it is the Veteran/Representative-Employer's responsibility to ensure the accuracy of the service codes used. Be sure to review prior to submission, especially when a Back-up worker is utilized.